



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

37 Pondera 0767 Heart Butte K-12 Schools

1226 Heart Butte K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,199,842.03	1,199,842.03	0.00	0.00	0.00	0.00
21XX Support Services - Students	56,385.28	56,385.28	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,678.05	1,678.05	0.00	0.00	0.00	0.00
222X Educational Media Services	112,599.44	112,599.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	178,572.73	178,572.73	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	189,311.24	189,311.24	0.00	0.00	0.00	0.00
25XX Support Services - Business	97,215.31	2,213.15	95,002.16	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	541,648.35	505,535.86	0.00	36,112.49	0.00	0.00
27XX Student Transportation Services	349,367.05	126,867.05	0.00	222,500.00	0.00	0.00
31XX Food Services	185,810.20	176,946.20	0.00	8,864.00	0.00	0.00
35XX Extracurricular - Athletics	71,621.12	71,621.12	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	40,000.00	0.00	0.00	40,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,165.28	0.00	0.00	3,165.28	0.00	0.00
9999 Undistributed	12,686.23	12,686.23	0.00	0.00	0.00	0.00
Totals	3,039,902.31	2,634,258.38	95,002.16	310,641.77	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,039,902.31					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate		2017 Reclassified Rate*		Requested Reclassified Rate**	
LE 1226 Heart Butte K-12 Schools		Indirect/Direct	95,002.16 / 2,634,258.38		3.61%				
Line B Preliminary Indirect Cost Rates			LE	2013	2014	2015	2016	2017	
			1226 Heart Butte K-12 Schools	0.0368	0.0363	0.0430	0.0436	3.61%	
Line C Approved Indirect Cost Rates			LE	2013	2014	2015	2016	2017	
			1226 Heart Butte K-12 Schools	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates			LE	2013	2014	2015	2016	2017	
			1226 Heart Butte K-12 Schools	0.0368	0.0363	0.0430	0.0436		
Line E Five Year Average with 5% Discount			LE				2017	LE Reclaasified Rate	
			1226 Heart Butte K-12 Schools				3.72%		
Line F Average of LE's contained under one School System Code (SS)							2017	SS Reclaasified Rate	
0767 Heart Butte K-12 Schools		Your Preliminary Rate by School System (SS) is:					3.72%		
This same rate is applied to both EL and HS in the same SS									

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

37 Pondera 0768 Dupuyer Elementary

0671 Dupuyer Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	70,069.36	70,069.36	0.00	0.00	0.00	0.00
222X Educational Media Services	884.68	884.68	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,936.12	0.00	24,936.12	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	24,425.97	24,425.97	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,672.37	1,672.37	0.00	0.00	0.00	0.00
31XX Food Services	1,654.31	1,654.31	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,000.00	0.00	0.00	1,000.00	0.00	0.00
Totals	124,642.81	98,706.69	24,936.12	1,000.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	124,642.81					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A	LE 0671 Dupuyer Elem	Indirect/Direct	24,936.12 / 98,706.69	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				25.26%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0671 Dupuyer Elem	0.0751	0.0768	0.0798	0.0984	25.26%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0671 Dupuyer Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0671 Dupuyer Elem	0.0751	0.0768	0.0798	0.0984	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0671 Dupuyer Elem				11.07%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0768 Dupuyer Elementary	Your Preliminary Rate by School System (SS) is:	11.07%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

37 Pondera 0771 Conrad Public Schools

0674 Conrad Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,873,977.11	1,873,977.11	0.00	0.00	0.00	0.00
21XX Support Services - Students	433,147.25	433,147.25	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	55,931.09	55,931.09	0.00	0.00	0.00	0.00
222X Educational Media Services	175,641.03	170,901.03	0.00	4,740.00	0.00	0.00
23XX Support Services - General Administration	119,724.31	119,724.31	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	265,015.15	265,015.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	133,442.10	4,224.02	129,218.08	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	369,320.64	354,468.82	0.00	14,851.82	0.00	0.00
27XX Student Transportation Services	133,433.33	133,433.33	0.00	0.00	0.00	0.00
31XX Food Services	263,211.95	263,211.95	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,454.19	10,454.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	41,811.83	41,811.83	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	38,201.93	0.00	0.00	38,201.93	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,498.00	0.00	0.00	6,498.00	0.00	0.00
Totals	3,919,809.91	3,726,300.08	129,218.08	64,291.75	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,919,809.91					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

37 Pondera 0771 Conrad Public Schools

0675 Conrad H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,029,127.16	1,029,127.16	0.00	0.00	0.00	0.00
21XX Support Services - Students	81,165.76	81,165.76	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	33,676.37	33,676.37	0.00	0.00	0.00	0.00
222X Educational Media Services	84,356.28	81,196.28	0.00	3,160.00	0.00	0.00
23XX Support Services - General Administration	80,896.56	80,896.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	159,195.46	159,195.46	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	1,307.32	0.00	1,307.32	0.00	0.00	0.00
25XX Support Services - Business	78,950.56	2,815.98	76,134.58	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	318,598.73	318,598.73	0.00	0.00	0.00	0.00
27XX Student Transportation Services	98,240.42	98,240.42	0.00	0.00	0.00	0.00
31XX Food Services	10,600.00	10,600.00	0.00	0.00	0.00	0.00
33XX Community Services	1,400.00	1,400.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	47,777.87	47,777.87	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	157,880.43	157,880.43	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	10,174.20	0.00	0.00	10,174.20	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	20,554.00	0.00	0.00	20,554.00	0.00	0.00
Totals	2,213,901.12	2,102,571.02	77,441.90	33,888.20	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,213,901.12					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
LE 0674 Conrad Elem		Indirect/Direct	129,218.08 / 3,726,300.08	3.47%		
LE 0675 Conrad H S		Indirect/Direct	77,441.90 / 2,102,571.02	3.68%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0674 Conrad Elem	0.0337	0.0334	0.0301	0.0301	3.47%
	0675 Conrad H S	0.0337	0.0334	0.0301	0.0301	3.68%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0674 Conrad Elem	0.0000	0.0000	0.0000	0.0000	
	0675 Conrad H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0674 Conrad Elem	0.0337	0.0334	0.0301	0.0301	
	0675 Conrad H S	0.0337	0.0334	0.0301	0.0301	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0674 Conrad Elem	3.08%	
	0675 Conrad H S	3.12%	

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0771 Conrad Public Schools	3.10%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

37 Pondera 0775 Valier Public Schools

0679 Valier Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	662,154.40	651,334.40	0.00	10,820.00	0.00	0.00
21XX Support Services - Students	12,203.28	12,203.28	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	10,790.01	10,790.01	0.00	0.00	0.00	0.00
222X Educational Media Services	82,895.08	82,895.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	78,910.20	78,910.20	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	88,554.52	88,554.52	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	215,336.30	215,336.30	0.00	0.00	0.00	0.00
27XX Student Transportation Services	183,304.40	99,304.40	0.00	84,000.00	0.00	0.00
31XX Food Services	132,501.36	107,352.67	0.00	25,148.69	0.00	0.00
34XX Extracurricular - Activities	8,761.70	8,761.70	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	15,554.36	15,554.36	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	140,972.98	0.00	0.00	140,972.98	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,078.14	700.00	0.00	2,378.14	0.00	0.00
Totals	1,635,016.73	1,371,696.92	0.00	263,319.81	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,635,016.73					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

37 Pondera 0775 Valier Public Schools

0680 Valier H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	401,545.85	391,598.81	0.00	9,947.04	0.00	0.00
21XX Support Services - Students	48,647.80	48,647.80	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,058.13	7,058.13	0.00	0.00	0.00	0.00
222X Educational Media Services	71,991.74	71,991.74	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	103,936.53	103,936.53	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	47,738.91	47,738.91	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	97,111.38	97,111.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	198,726.25	112,726.25	0.00	86,000.00	0.00	0.00
31XX Food Services	6,871.89	6,871.89	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,201.66	20,201.66	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	52,723.64	52,723.64	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	88,569.59	0.00	0.00	88,569.59	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	837.38	0.00	0.00	837.38	0.00	0.00
Totals	1,145,960.75	960,606.74	0.00	185,354.01	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,145,960.75					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0679 Valier Elem	Indirect/Direct	0.00 / 1,371,696.92	0.00%		
	LE 0680 Valier H S	Indirect/Direct	0.00 / 960,606.74	0.00%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0679 Valier Elem	0.0000	0.0000	0.0000	0.0000	0.00%
	0680 Valier H S	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0679 Valier Elem	0.0000	0.0000	0.0000	0.0000	
	0680 Valier H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0679 Valier Elem	0.0000	0.0000	0.0000	0.0000	
	0680 Valier H S	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0679 Valier Elem	0.00%	
	0680 Valier H S	0.00%	

Line F Average of LE's contained under one School System Code (SS)		2017	SS Reclaasified Rate
0775 Valier Public Schools	Your Preliminary Rate by School System (SS) is:	0.00%	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

37 Pondera 0778 Miami Elementary

0684 Miami Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	108,745.53	108,745.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	20,099.63	20,099.63	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	32,998.02	32,998.02	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,000.00	0.00	0.00	1,000.00	0.00	0.00
Totals	162,843.18	161,843.18	0.00	1,000.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	162,843.18					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A	LE 0684 Miami Elem	Indirect/Direct	0.00 / 161,843.18	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0684 Miami Elem	0.0005	0.0006	0.0009	0.0004	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0684 Miami Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0684 Miami Elem	0.0005	0.0006	0.0009	0.0004	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0684 Miami Elem				0.05%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0778 Miami Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

0.05%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.